IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 24TH AUGUST 2007 / 2ND BHADRA 1929

WP(C).No. 26094 of 2007(F)

PETITIONER:

YASIR M.A., PROPRIETOR,
M/S. CENTURY TIMBERS, 9/74, SEAPORT AIR PORT ROAD,
KAKKANADU, ERNAKULAM.

BY ADV. SRI.C.A.MAJEED
SRI.SHAJAHAN P.M.
SMT.MOLTY MAJEED

RESPONDENTS:

INTELLIGENCE OFFICER,
SQUAD NO.5, DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM.

BY ADV. SHRI. SREEKRISHNA, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 26094 of 2007

Dated, this the 24th day of August, 2007

J U D G M E N T

Since the goods under transport is timber brought from abroad and cleared from Cochin Port, and since petitioner is a registered dealer, there will be direction to the respondent to release the consignment on petitioner remitting the advance tax for the value of the goods under detention before the Assessing Officer and on producing receipt of the same before the respondent. Since the balance consignment is still in Port, petitioner can fill up the delivery notes, pay advance tax and bring the balance goods also after payment of such advance tax, so that further detention can be avoided. If petitioner approaches the Assessing Officer, he will permit the petitioner to remit the advance tax for the entire consignment and will allow transport of the same.

This writ petition is disposed of as above.

Issue photocopy today itself.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg